

FYE 2009 Review - Annual Financial Report

School District: McLean County
 Audit Firm Name: Alford, Nance & Jones, LLP
 Date: 1/13/2010
 1st Audit Reviewer: Ken Smith
 2nd Audit Reviewer:

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	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,363,763.80	2,478,416.70	-114,652.90	2,478,418.00	-1.30	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	2,082,862.12	-2,082,862.12	0.00	2,082,862.12	
Revenue (State) - 3XXX (Not 3900)	7,203,761.93	7,199,761.93	4,000.00	9,282,624.00	-2,082,862.07	
Revenue (Federal) - 4XXX	34,539.77	34,539.77	0.00	34,540.00	-0.23	
Total Revenues	9,602,065.50	11,795,580.52	-2,193,515.02	11,795,582.00	-1.48	
Expenditures-Not including Transfers Out or On Behalf	8,848,477.83	9,022,409.88	-173,932.05	11,105,272.00	-2,082,862.12	
Expenditures-On Behalf	0.00	2,082,862.12	-2,082,862.12	0.00	2,082,862.12	
Total Expenditures	8,848,477.83	11,105,272.00	-2,256,794.17	11,105,272.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	753,587.67	690,308.52	63,279.15	690,310.00	-1.48	
Other Financing Sources - Not Transfers In	0.00	206,761.45	-206,761.45	206,761.00	0.45	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	106,148.28	106,148.28	0.00	0.00	106,148.28	Debt Service, Function 5100, Object 0900 recorded in MUNIS but not reported in audit.
Other Financing Uses - Transfers Out Only	37,024.11	37,024.11	0.00	37,024.00	0.11	
Total Other Financing Sources, Uses and Transfers	-143,172.39	63,589.06	-206,761.45	169,737.00	-106,147.94	
Net Change in Fund Balance	610,415.28	753,897.58	-143,482.30	860,047.00	-106,149.42	
Beginning Fund Balance - July 1	1,328,571.43	1,328,571.43	0.00	1,328,571.00	0.43	
Ending Balance - June 30	1,938,986.71	2,082,469.01	-143,482.30	2,188,618.00	-106,148.99	
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	2,082,862.12	-2,082,862.12	0.00	2,082,862.12	On behalf payments not reported seperately in audit report.
On-Behalf Expenditures by Fund	0.00	2,082,862.12	-2,082,862.12	0.00	2,082,862.12	On behalf payments not reported seperately in audit report.
Difference	0.00	0.00	0.00	0.00	0.00	

Fund 2 (Special Revenue) (220)

Revenue (Local) - 1XXX	38,858.67	21,672.96	17,185.71	21,673.00	-0.04
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX (not 3900)	637,961.64	638,759.59	-797.95	638,760.00	-0.41
Revenue (Federal) – 4XXX	987,474.54	1,024,616.32	-37,141.78	1,024,616.00	0.32
Total Revenues	1,664,294.85	1,685,048.87	-20,754.02	1,685,049.00	-0.13
Expenditures-Not including Transfers Out and not 0280	1,715,048.87	1,715,048.87	0.00	1,715,049.00	-0.13
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Total Expenditures	1,715,048.87	1,715,048.87	0.00	1,715,049.00	-0.13
Excess (Deficiency) of Revenues Over Expenditures	-50,754.02	-30,000.00	-20,754.02	-30,000.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	30,000.00	30,000.00	0.00	30,000.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	30,000.00	30,000.00	0.00	30,000.00	0.00
Net Change in Fund Balance	-20,754.02	0.00	-20,754.02	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	-20,754.02	0.00	-20,754.02	0.00	0.00
On-Behalf Payments Comparison - Fund 2					
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 310 (Capital Outlay) (310)

Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	148,792.00	148,792.00	0.00	148,792.00	0.00
Total Revenues	148,792.00	148,792.00	0.00	148,792.00	0.00
Expenditures-Not including Transfers Out	35,394.38	3,660.38	31,734.00	3,660.00	0.38
Total Expenditures	35,394.38	3,660.38	31,734.00	3,660.00	0.38
Excess (Deficiency) of Revenues Over Expenditures	113,397.62	145,131.62	-31,734.00	145,132.00	-0.38
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	214,516.00	-214,516.00
Program error - Debt Service, Function 5100, object 0990, not picked up by program.					
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-214,516.00	214,516.00
Net Change in Fund Balance	113,397.62	145,131.62	-31,734.00	-69,384.00	214,515.62
Beginning Fund Balance - July 1	69,384.71	69,384.71	0.00	69,384.00	0.71
Ending Balance - June 30	182,782.33	214,516.33	-31,734.00	0.00	214,516.33

Fund 320 (Building) (320)

Revenue (Local) - 1XXX	223,432.00	223,432.00	0.00	223,432.00	0.00
Revenue (State) – 3XXX	300,053.00	300,053.00	0.00	300,053.00	0.00
Total Revenues	523,485.00	523,485.00	0.00	523,485.00	0.00
Expenditures-Not including Transfers Out	523,485.00	0.00	523,485.00	0.00	0.00
Total Expenditures	523,485.00	0.00	523,485.00	0.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	523,485.00	-523,485.00	523,485.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	523,485.00	-523,485.00
Program error - Debt Service, Function 5100, object 0990, not picked up by program.					
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	-523,485.00	523,485.00
Net Change in Fund Balance	0.00	523,485.00	-523,485.00	0.00	523,485.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	523,485.00	-523,485.00	0.00	523,485.00

Fund 360 (Construction) (360)

Revenue (Local) - 1XXX	2,956.71	2,956.71	0.00	2,958.00	-1.29
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX	0.00	0.00	0.00	0.00	0.00
Total Revenues	2,956.71	2,956.71	0.00	2,958.00	-1.29
Expenditures-Not including Transfers Out	383,371.73	387,111.83	-3,740.10	387,112.00	-0.17
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00
Total Expenditures	383,371.73	387,111.83	-3,740.10	387,112.00	-0.17
Excess (Deficiency) of Revenues Over Expenditures	-380,415.02	-384,155.12	3,740.10	-384,154.00	-1.12
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	189,806.44	189,806.44	0.00	189,806.00	0.44
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	189,806.44	189,806.44	0.00	189,806.00	0.44
Net Change in Fund Balance	-190,608.58	-194,348.68	3,740.10	-194,348.00	-0.68
Beginning Fund Balance - July 1	0.00	0.00	0.00	405,824.00	-405,824.00
Difference in beginning fund balance due to escrowing fund balance at 06/30/08.					
Ending Balance - June 30	-190,608.58	-194,348.68	3,740.10	211,476.00	-405,824.68
On-Behalf Payments Comparison - Fund 360					
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00
Difference	0.00	0.00	0.00	0.00	0.00

Fund 400 - Debt Service Fund

Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	1,574,879.00	-1,574,879.00	549,879.00	1,025,000.00	Difference is Proceeds from Bond Issue - offset below
Total Revenues	0.00	1,574,879.00	-1,574,879.00	-549,879.00	2,124,758.00	Program error - should be \$549,879
Expenditures - Not Including Transfers Out	0.00	2,130,098.00	-2,130,098.00	2,103,143.00	26,955.00	
Total Expenditures	0.00	2,130,098.00	-2,130,098.00	0.00	2,130,098.00	Program error - should be \$2,103,143.
Excess (Deficiency) of Revenues Over Expenditures	0.00	-555,219.00	555,219.00	-549,879.00	-5,340.00	Should be \$(1,553,264).
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	1,025,000.00	-1,025,000.00	Difference is Proceeds from Bond Issue - offset above
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	555,219.00	-555,219.00	555,219.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	2,130,098.00	-2,130,098.00	26,955.00	2,103,143.00	Difference is program error - Function 5100 reported by program in expenditures above and on this line both.
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	-1,574,879.00	1,574,879.00	1,553,264.00	-3,128,143.00	
Net Change in Fund Balance	0.00	-2,130,098.00	2,130,098.00	1,003,385.00	-3,133,483.00	Should be \$0
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	-2,130,098.00	2,130,098.00	1,003,385.00	-3,133,483.00	Should be \$0.
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

Total Governmental Funds						
Total Revenues - Governmental Funds	11,941,594.06	15,730,742.10	-3,789,148.04	13,605,987.00	2,124,755.10	Column E differs from audit due to program errors in Fund 400. Should be \$14,705,745.
Total Expenditures - Governmental Funds	11,505,777.81	15,341,191.08	-3,835,413.27	13,211,093.00	2,130,098.08	Column E differs from audit due to program errors in Fund 400. Should be \$15,314,236.
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	435,816.25	389,551.02	46,265.23	394,894.00	-5,342.98	Column E differs from audit due to program errors in Fund 400. Should be \$(608,491).
Total Other Financing Sources, Uses and Transfers - Governmental Funds	76,634.05	-1,291,483.50	1,368,117.55	1,204,806.00	-2,496,289.50	
Net Change in Fund Balance - Governmental Funds	512,450.30	-901,932.48	1,414,382.78	1,599,700.00	-2,501,632.48	Column E differs from audit due to program errors in Fund 400. Should be \$596,315.
Beginning Fund Balance - July 1 - Governmental Funds	1,397,956.14	1,397,956.14	0.00	1,803,779.00	-405,822.86	
Ending Fund Balance - June 30 - Governmental Funds	1,910,406.44	496,023.66	1,414,382.78	3,403,479.00	-2,907,455.34	Column E differs from audit due to program errors in Fund 400. Should be \$2,400,094.
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	343,943.86	342,555.27	1,388.59	342,555.00	0.27	
Total Operating Revenues	343,943.86	342,555.27	1,388.59	342,555.00	0.27	
Expenditures-Not including Transfers Out or On-behalf	871,051.89	935,594.09	-64,542.20	995,370.00	-59,775.91	This \$4,000 difference is to be determined.
Expenditures-On Behalf	0.00	63,775.84	-63,775.84	0.00	63,775.84	
Expenditures - Depreciation Only (Fund 81)	0.00	28,941.71	-28,941.71	28,942.00	-0.29	
Total Operating Expenses	871,051.89	1,028,311.64	-157,259.75	1,024,312.00	3,999.64	
Operating Income (Loss)	-527,108.03	-685,756.37	158,648.34	-681,757.00	-3,999.37	
Non-Operating Revenue - Interest Income Only (Local) - 1510	224.21	224.21	0.00	224.00	0.21	
Revenue (State) - 3XXX	9,409.00	9,409.00	0.00	73,185.00	-63,776.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	63,775.84	-63,775.84	0.00	63,775.84	
Donated Commodities - 4550	0.00	73,324.00	-73,324.00	73,324.00	0.00	
Revenue (Federal) - 4XXX, not 4550	565,153.00	510,494.00	54,659.00	510,494.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	9,541.00	-9,541.00	Program error - .Object 5342 not picked up by program.
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	574,786.21	657,227.05	-82,440.84	666,768.00	-9,540.95	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	47,678.18	-28,529.32	76,207.50	-14,989.00	-13,540.32	
Beginning Net Assets - July 1	52,071.17	52,071.17	0.00	52,071.00	0.17	Fund 51
Beginning Net Assets - July 1	0.00	0.00	0.00	162,379.00	-162,379.00	Fund 81 beginning fund balance not recorded in the AFR.
Fund 51 and 81 Ending Net Assets - June 30	99,749.35	23,541.85	76,207.50	199,461.00	-175,919.15	

Day Care Operations - Fund 52

Operating Revenue - Not Interest Income (Local) - 1XXX	25,893.00	25,893.00	0.00	25,893.00	0.00
Total Operating Revenues	25,893.00	25,893.00	0.00	25,893.00	0.00
Expenditures-Not including Transfers Out	29,547.89	29,547.89	0.00	29,548.00	-0.11
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	29,547.89	29,547.89	0.00	29,548.00	-0.11
Operating Income (Loss)	-3,654.89	-3,654.89	0.00	-3,655.00	0.11
Revenue - Interest Income Only (Local) - 1510	155.82	155.82	0.00	156.00	-0.18
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	155.82	155.82	0.00	156.00	-0.18
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	-3,499.07	-3,499.07	0.00	-3,499.00	-0.07
Beginning Net Assets - July 1	19,389.68	19,389.68	0.00	19,390.00	-0.32
Ending Net Assets - June 30	15,890.61	15,890.61	0.00	15,891.00	-0.39

Adult Education operations - Fund 54

Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Other Enterprise (Proprietary) Funds - 5X

Operating Revenue - Not Interest Income (Local) - 1XXX	7,725.63	7,725.63	0.00	7,726.00	-0.37	This is the Community Education fund
Total Operating Revenues	7,725.63	7,725.63	0.00	7,726.00	-0.37	
Expenditures-Not including Transfers Out	6,441.80	6,441.80	0.00	6,442.00	-0.20	
Total Operating Expenses	6,441.80	6,441.80	0.00	0.00	6,441.80	Program error - Operating expenditures are not totaled here.
Operating Income (Loss)	1,283.83	1,283.83	0.00	7,726.00	-6,442.17	Should be \$1,284
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	1,283.83	1,283.83	0.00	7,726.00	-6,442.17	Should be \$1,284
Beginning Net Assets - July 1	4,470.69	4,470.69	0.00	4,471.00	-0.31	
Ending Net Assets - June 30	5,754.52	5,754.52	0.00	12,197.00	-6,442.48	Should be \$5,755
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	377,562.49	376,173.90	1,388.59	376,174.00	-0.10	
Total Operating Expenses - Proprietary Funds	907,041.58	1,064,301.33	-157,259.75	1,053,860.00	10,441.33	Audit column differs from audit due to Community Ed. Fund
Operating Income (Loss) - Proprietary Funds	-529,479.09	-688,127.43	158,648.34	-677,686.00	-10,441.43	Audit column differs from audit due to Community Ed. Fund
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	574,942.03	657,382.87	-82,440.84	666,924.00	-9,541.13	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	45,462.94	-30,744.56	76,207.50	-10,762.00	-19,982.56	Audit column differs from audit due to Community Ed. Fund
Net Assets, July 1, 2008 - Proprietary Funds	75,931.54	75,931.54	0.00	238,311.00	-162,379.46	
Net Assets, June 30, 2009 - Proprietary Funds	121,394.48	45,186.98	76,207.50	227,549.00	-182,362.02	Audit column differs from audit due to Community Ed. Fund

Fiscal Agent Funds - Fund 6X

Additions (Local) - 1XXX	0.00	0.00	0.00	155.00	-155.00	Scholarship Private Purpose Trust Fund is not recorded in MUNIS.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	155.00	-155.00	
Deductions	0.00	0.00	0.00	1,500.00	-1,500.00	
Total Deductions	0.00	0.00	0.00	1,500.00	-1,500.00	
Change in Net Assets	0.00	0.00	0.00	-1,345.00	1,345.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	16,245.00	-16,245.00	
Ending Net Assets - June 30	0.00	0.00	0.00	14,900.00	-14,900.00	
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	2,840.48	2,763.97	76.51	0.00	2,763.97	The audit does not present a statement of revenues and expenditures for activity funds.
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	2,840.48	2,763.97	76.51	0.00	2,763.97	The audit does not present a statement of revenues and expenditures for activity funds.
Deductions	2,500.00	3,000.00	-500.00	0.00	3,000.00	The audit does not present a statement of revenues and expenditures for activity funds.
Total Deductions	2,500.00	3,000.00	-500.00	0.00	3,000.00	The audit does not present a statement of revenues and expenditures for activity funds.
Change in Net Assets	340.48	-236.03	576.51	0.00	-236.03	The audit does not present a statement of revenues and expenditures for activity funds.
Beginning Net Assets - July 1	29,671.15	29,671.15	0.00	0.00	29,671.15	The audit does not present a statement of revenues and expenditures for activity funds.
Ending Net Assets - June 30	30,011.63	29,435.12	576.51	0.00	29,435.12	The audit does not present a statement of revenues and expenditures for activity funds.
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	2,840.48	2,763.97	76.51	155.00	2,608.97	
Total Deductions - Fiduciary Funds	2,500.00	3,000.00	-500.00	1,500.00	1,500.00	
Change in Net Assets - Fiduciary funds	340.48	-236.03	576.51	-1,345.00	1,108.97	
Beginning Net Assets July 1 - Fiduciary Funds	29,671.15	29,671.15	0.00	16,245.00	13,426.15	
Ending Net Assets - June 30 - Fiduciary Funds	30,011.63	29,435.12	576.51	14,900.00	14,535.12	
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	63,775.84	-63,775.84	0.00	63,775.84	On behalf payments not reported seperately in audit report.
Fund 51 - On-Behalf Expenditures	0.00	63,775.84	-63,775.84	0.00	63,775.84	On behalf payments not reported seperately in audit report.
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	835,497.64	-835,497.64	835,498.00	-0.36	See audit report, page 27, Note 6
Depreciation Expense - Fund 81	0.00	28,941.71	-28,941.71	28,942.00	-0.29	See audit report, page 27, Note 6

On-Behalf Payments Comparison - Total All Funds

On-Behalf Payments (AFR - KDE Web)	0.00	2,146,637.96	-2,146,637.96	2,146,637.96	0.00
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00 Per audit report, page 35, note 18 - \$2,146,638
On-Behalf Payments (Audit - KDE Web)	0.00	-2,146,637.96	2,146,637.96	-2,146,637.96	0.00
Government Assets - Fund 8					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Food Service Assets - Fund 81					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Day Care Assets - Fund 82					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00
Adult Education Assets - Fund 84					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00
Other Enterprise (Proprietary) Fund Assets - Fund 8X					
Additions	0.00	0.00	0.00	0.00	0.00
Deductions	0.00	0.00	0.00	0.00	0.00
Change Total assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00

Total Fixed Assets					
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Total Deductions - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Change in Total Fixed Assets	0.00	0.00	0.00	0.00	0.00
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00
Ending Net Assets - June 30 - Fixed Assets	0.00	0.00	0.00	0.00	0.00